

**GOVERNMENT OF INDIA
DEFENCE
LOK SABHA**

UNSTARRED QUESTION NO:5984
ANSWERED ON:04.05.2000
CHARGING OF SALES TAX ON CSD ITEMS
JAI PRAKASH

Will the Minister of DEFENCE be pleased to state:

(a) whether the Army Headquarters (CSD) Canteen, New Delhi has been charging sales tax from the civilians paid from Defence Estimates on purchase of certain items from the canteen though these categories of entitled class of employees were earlier being treated at par with the armed forces and ex-service personnel; and

(b) if so, the details thereof and the reasons therefor?

Answer

MINISTER OF DEFENCE

(SHRI GEORGE FERNANDES)

(a) & (b): Yes, Sir. The civilian employees, paid from Defence Services Estimates, are permitted to make purchases of stores from Army HQrs (CSD) Canteen, New Delhi, except liquor. They are, however, not exempted from payment of Sales Tax on certain items as per the Delhi Sales Tax Rules. Sales Tax from eligible civilians has always been charged by Army HQrs (CSD) Canteen, New Delhi as per Rule 11 (III) of Delhi Sales Tax Rules.